

Exhibit 5 – Itemized Invoice for Services Rendered.

EXHIBIT 5 ITEMIZED TIME RECORD

PROFESSIONAL SERVICES

1. Review of Cedar Secured Mortgage Claims

05/03/2012	MEMT	B100	Telephone call with A. Loncar on behalf of AMC mortgage regarding filing and creditor concerns.	0.40 hrs	225.00 /hr	90.00
05/03/2012	MEMT	B100	Receipt and review of email correspondence from A. Loncar.	0.30 hrs	225.00 /hr	67.50
05/08/2012	MEMT	B100	Receipt, review and draft of response to email correspondence with A. Loncar on behalf of mortgage creditor.	0.40 hrs	225.00 /hr	90.00
05/08/2012	MEMT	B100	Telephone call with A. Loncar on behalf of mortgage creditor.	0.30 hrs	225.00 /hr	67.50
07/11/2012	LMB	B100	Address insurance and ACH issues with Alan Loncar.	0.30 hrs	310.00 /hr	93.00
			Subtotal by task code	B100	1.70 hrs	\$408.00

2. Case Administration

05/01/2012	LMB	B110	Revise Schedules; calls with client re: filing and procedures for first day hearings.	2.00 hrs	310.00 /hr	620.00
05/01/2012	JMS	B110	Make revisions to petition and schedules. File Certificate of Credit Counseling.	2.50 hrs	125.00 /hr	312.50
05/01/2012	MEMT	B110	Review/Revise First day motions.	1.50 hrs	225.00 /hr	337.50
05/01/2012	MEMT	B110	Meeting with client to discuss status of case.	0.80 hrs	225.00 /hr	180.00
05/02/2012	LMB	B110	Review/Revise first day motions.	1.50 hrs	310.00 /hr	465.00
05/02/2012	MEMT	B110	Telephone call to Chambers re: reassignment of judge; call with Clerk re: same.	0.30 hrs	225.00 /hr	67.50
05/02/2012	MEMT	B110	Email correspondence and telephone calls with P. Randle regarding entry of First Day Cash Collateral Motion.	0.40 hrs	225.00 /hr	90.00
05/02/2012	MEMT	B110	Telephone call with Chambers regarding hearing on First Day Motions.	0.30 hrs	225.00 /hr	67.50
05/02/2012	MEMT	B110	Receipt and review of additional corporate documentation provided by Debtor.	0.50 hrs	225.00 /hr	112.50
05/03/2012	MEMT	B110	Draft of email correspondence to client regarding hearing set for First Day Motions.	0.30 hrs	225.00 /hr	67.50
05/03/2012	MEMT	B110	Address service issues regarding notice of hearing on First Day Motions.	0.30 hrs	225.00 /hr	67.50
05/03/2012	MEMT	B110	Preparation for hearing on First Day Motion and US Trustee objection to filing as single case.	1.20 hrs	225.00 /hr	270.00
05/03/2012	MEMT	B110	Receipt and review of objection to First Day Motion re: Wages filed by US Trustee.	0.30 hrs	225.00 /hr	67.50
05/04/2012	MEMT	B110	Preparation for hearing on First Day Motions in light of objections filed by UST and contact with State of Michigan.	0.80 hrs	225.00 /hr	180.00
05/04/2012	MEMT	B110	Attendance at hearing re: First Day Motions.	2.20 hrs	225.00 /hr	495.00
05/07/2012	LMB	B110	Review revisions to schedules to prepare separate filing.	0.50 hrs	310.00 /hr	155.00

05/07/2012	JMS	B110	Prepare Motion and proposed Order regarding Joint Administration.	1.00 hrs	125.00	/hr	125.00
05/07/2012	JMS	B110	Make revisions to Cedar's bankruptcy petition and schedules based on ct requirements for separate filings.	1.00 hrs	125.00	/hr	125.00
05/07/2012	JMS	B110	Prepare bankruptcy petition and schedules for Troy Tooling, LLC.	2.00 hrs	125.00	/hr	250.00
05/09/2012	LMB	B110	Meeting with client re: review amended petition and schedules.	0.70 hrs	310.00	/hr	217.00
05/10/2012	LMB	B110	Review amendments to schedules filed for Dennis Cedar; review schedules for Troy Tooling.	0.60 hrs	310.00	/hr	186.00
05/10/2012	JMS	B110	Make revisions to Motion for Joint Administration. Make revisions to amended petition and schedules.	2.00 hrs	125.00	/hr	250.00
05/14/2012	LMB	B110	Address general filing and administration issues, including joint administration and resolution for filing; call with John Stevens and Greg Mahaffey re: cash collateral order and need for second filing; prepare resolution for approval of bankruptcy filing by Troy Tooling.	1.50 hrs	310.00	/hr	465.00
05/14/2012	MEMT	B110	Revisions to motion for Joint Administration and corresponding ex parte motion prior to filing.	0.90 hrs	225.00	/hr	202.50
05/14/2012	MEMT	B110	Revisions to First Day Motions prior to sending to counsel for UST and State of Michigan.	0.80 hrs	225.00	/hr	180.00
05/14/2012	MEMT	B110	Assist in preparation of amendments to schedules and petition prior to filing.	0.70 hrs	225.00	/hr	157.50
05/15/2012	LMB	B110	Contact Pat Chmile re: missing tax returns and balance sheet for financial reporting; review records re: UTS requirements.	0.60 hrs	310.00	/hr	186.00
05/15/2012	JMS	B110	Finalize Notice of Corporate Authorization for Troy Tooling; Correspondences with M. Taunt regarding additional documents due to be filed.	1.00 hrs	125.00	/hr	125.00
05/16/2012	LMB	B110	Draft and forward follow up email to client re: status of pending matters and first day hearing.	0.30 hrs	310.00	/hr	93.00
05/16/2012	JMS	B110	Discuss matter with L Brimer. Review docket and correspondence with M Taunt regarding same. Finalize and file cash flow statement and statement of operations.	1.00 hrs	125.00	/hr	125.00
05/16/2012	JMS	B110	Review docket and prepare service of amendments upon all parties of record; certificate of service.	1.00 hrs	125.00	/hr	125.00
05/16/2012	MEMT	B110	Preparation of Small Business Report - Cash Flow Statement.	0.60 hrs	225.00	/hr	135.00
05/16/2012	MEMT	B110	Preparation of Small Business Report - Statement of Operations.	0.60 hrs	225.00	/hr	135.00
05/16/2012	MEMT	B110	Preparation of Small Business Report - Balance Sheet.	0.60 hrs	225.00	/hr	135.00

05/17/2012	LMB	B110	Review small business financial reports required to be filed by Debtors; review tax returns re: income allocation.	0.70 hrs	310.00	/hr	217.00
05/17/2012	LMB	B110	Address various first day motion issues.	0.80 hrs	310.00	/hr	248.00
05/17/2012	MEMT	B110	Final preparation of Small Business Report Balance Sheet prior to filing.	0.30 hrs	225.00	/hr	67.50
05/17/2012	MEMT	B110	Revisions to Motion for Utilities based upon additional information received from client.	0.70 hrs	225.00	/hr	157.50
05/17/2012	MEMT	B110	Research regarding Section 366 relating to jointly administered cases.	1.20 hrs	225.00	/hr	270.00
05/17/2012	MEMT	B110	Attendance at hearing on First Day Motions.	2.50 hrs	225.00	/hr	562.50
05/18/2012	LMB	B110	Call with client re: status of case and requirements for meeting with US Trustee.	0.30 hrs	310.00	/hr	93.00
05/18/2012	MEMT	B110	Preparation of Order regarding Joint Administration for service; Receipt and review of email correspondence from US Trustee regarding proposed joint administration order.	0.40 hrs	225.00	/hr	90.00
05/18/2012	MEMT	B110	Draft of revisions to motion regarding utility service based upon entry of order for joint administration.	0.60 hrs	225.00	/hr	135.00
05/19/2012	LMB	B110	Prepare documents for initial meeting with UST.	0.60 hrs	310.00	/hr	186.00
05/22/2012	MEMT	B110	Telephone call with D. Cedar regarding opening new bank accounts and documentation requested by the bank in order to do so.	0.30 hrs	225.00	/hr	67.50
05/23/2012	MEMT	B110	Address issues relating to corporate standing with the State of Michigan.	0.50 hrs	225.00	/hr	112.50
05/23/2012	MEMT	B110	Telephone call with D. Cedar regarding insurance binder and DIP accounts.	0.30 hrs	225.00	/hr	67.50
05/29/2012	MEMT	B110	Receipt and review of correspondence received from DTE requesting adequate assurance payment.	0.20 hrs	225.00	/hr	45.00
05/29/2012	MEMT	B110	Review of DTE bills provided by client in order to determine basis for DTE requested amount.	0.50 hrs	225.00	/hr	112.50
05/29/2012	MEMT	B110	Telephone call to DTE regarding request for adequate assurance.	0.30 hrs	225.00	/hr	67.50
06/12/2012	LMB	B110	Call with client re: adjourned 341 hearing and monthly operating reports; forward reports for completion to Pat Chmiel; call to P. Chmiel.	0.80 hrs	310.00	/hr	248.00
06/26/2012	LMB	B110	Call with client regarding various operational and administrative issues.	0.30 hrs	310.00	/hr	93.00
07/09/2012	JMS	B110	Prepare Certificate of Non Response to our Utility motion. Prepare and submit proposed Order regarding same.	1.00 hrs	125.00	/hr	125.00
07/10/2012	JMS	B110	Prepare service of Utility Order and serve upon all interested parties. Prepare Certificate of Service.	1.00 hrs	125.00	/hr	125.00
07/11/2012	LMB	B110	Call with client regarding status of various administrative matters including application to employ residential real estate broker, assumption of commercial lease and payment of post-petition obligations.	0.50 hrs	310.00	/hr	155.00

07/19/2012	LMB	B110	Call with client regarding various administrative matters.	0.40 hrs	310.00 /hr	124.00
08/21/2012	LMB	B110	Call with client regarding general case administration items; schedule conference with Chmiel.	0.50 hrs	310.00 /hr	155.00
08/29/2012	LMB	B110	Prepare for, travel to and attend meeting with Pat Chmiel and Dennis Cedar regarding general progress of case.	3.00 hrs	310.00 /hr	930.00
09/04/2012	LMB	B110	Address payment of UST fees and motion to extend deadline to file plan.	0.30 hrs	310.00 /hr	93.00
09/18/2012	JMS	B110	Discuss matter with M. Taunt. Review docket and status of case. Prepare Certificate of No Response to Motion to Extend Deadline. Prepare and submit proposed Order.	1.00 hrs	125.00 /hr	125.00
Subtotal by task code B110				51.30 hrs		\$11,444.00

3. Asset analysis and Disposition

07/30/2012	JMS	B120	Correspondence with Cecelia Brown regarding her inspection of property. Review her analysis and discuss with L. Brimer.	0.70 hrs	125.00 /hr	87.50
07/31/2012	JMS	B120	Telephone call with Cecelia Brown - broker.	0.30 hrs	125.00 /hr	37.50
09/05/2012	JMS	B120	Correspondences with broker. Receipt and review market update report and discuss same with L. Brimer	0.50 hrs	125.00 /hr	62.50
09/11/2012	JMS	B120	Correspondences and telephone call with broker regarding open house and marketing issues. Forward information to L. Brimer.	0.50 hrs	125.00 /hr	62.50
09/27/2012	LMB	B120	Review offer to purchase personal residence; call with Cecelia Brown re: offer to purchase; review motion to approve sale.	1.20 hrs	310.00 /hr	372.00
09/27/2012	JMS	B120	Correspondences with broker regarding offer made on real property. Receipt and review purchase agreement. Prepare draft of motion re: approval of sale.	3.00 hrs	125.00 /hr	375.00
Subtotal by task code B120				6.20 hrs		\$997.00

4. Meetings with USTO

05/19/2012	LMB	B150	Review insurance policies, tax returns and other case records for first meeting with USTO.	0.50 hrs	310.00 /hr	155.00
05/22/2012	MEMT	B150	Troy Tooling - Completion of UST Case Questionnaire.	1.20 hrs	225.00 /hr	270.00
05/22/2012	MEMT	B150	Troy Tooling - Address issues relating to preparation for meeting with Case Analyst for UST.	0.80 hrs	225.00 /hr	180.00
05/22/2012	MEMT	B150	Cedar - Address issues relating to preparation for meeting with Case Analyst for UST.	0.70 hrs	225.00 /hr	157.50
05/22/2012	MEMT	B150	Cedar - Completion of UST Case Questionnaire.	0.90 hrs	225.00 /hr	202.50

05/23/2012	MEMT	B150	Telephone call with D. Cedar regarding preparation for meeting with case analyst for UST.	0.40 hrs	225.00	/hr	90.00
05/24/2012	LMB	B150	Prepare for and attend initial meeting with analyst at the US Trustee Office.	2.50 hrs	310.00	/hr	775.00
06/11/2012	LMB	B150	Prepare for, travel to and attend 341 hearing; prepare notice of adjourned hearing.	2.00 hrs	310.00	/hr	620.00
06/18/2012	LMB	B150	Attend Troy Tooling 341 hearing.	2.50 hrs	310.00	/hr	775.00
Subtotal by task code B150				11.50 hrs			\$3,225.00

5. Fee and Employment Applications

05/01/2012	MEMT	B160	Revisions to application to employ accountant.	0.40 hrs	225.00	/hr	90.00
05/01/2012	MEMT	B160	Draft of email correspondence to P. Chmiel regarding affidavit for employment.	0.30 hrs	225.00	/hr	67.50
05/18/2012	MEMT	B160	Draft of revisions to application to employ Strobl & Sharp and Pat Chmiel based upon joint administration order; forward same to UST.	0.80 hrs	225.00	/hr	180.00
05/18/2012	LMB	B160	Finalize application to employ Strobl & Sharp and Pat Chmiel; forward same to US Trustee's office.	1.00 hrs	310.00	/hr	310.00
05/30/2012	MEMT	B160	Email correspondence with counsel for the US Trustee regarding approval of applications to employ Strobl and Accountant.	0.30 hrs	225.00	/hr	67.50
05/30/2012	MEMT	B160	Final revisions to application to employ Strobl & Sharp and Pat Chmiel per request of U.S. Trustee.	1.00 hrs	225.00	/hr	225.00
07/11/2012	LMB	B160	Review application to employ residential real estate broker; call with client re: same.	0.30 hrs	310.00	/hr	93.00
07/11/2012	JMS	B160	Review client documents and prepare Application and Affidavit of Cecelia Brown, Broker. Discuss matter with L Brimer.	1.50 hrs	125.00	/hr	187.50
07/12/2012	JMS	B160	Telephone calls and correspondences with Cecelia Brown, broker. Make revisions to Application to Employ Broker.	1.40 hrs	125.00	/hr	175.00
07/17/2012	JMS	B160	Email and telephone call with Broker to discuss status of application and listing agreement.	0.60 hrs	125.00	/hr	75.00
07/18/2012	LMB	B160	Address concerns of UST and client re: application to employ broker to list and market residential property.	0.80 hrs	310.00	/hr	248.00
07/30/2012	JMS	B160	Prepare Consent of the US Trustee in re: Application to Employ Broker	0.50 hrs	125.00	/hr	62.50
08/01/2012	LMB	B160	Call with Broker re: requested change to listing agreement; revise application to employ Brown re: comments from US Trustee; forward same to UST for review.	0.70 hrs	310.00	/hr	217.00
08/03/2012	LMB	B160	Follow up with client and broker regarding approval of order of appointment and listing of personal residence.	0.30 hrs	310.00	/hr	93.00

08/03/2012	JMS	B160	Finalize and file Application to retain Broker. File US Trustee Consent; Submit proposed order.	1.30 hrs	125.00	/hr	162.50
08/06/2012	JMS	B160	File revised application to employ broker. Review docket. Continue preparing liquidation analysis.	1.80 hrs	125.00	/hr	225.00
08/06/2012	LMB	B160	Finalize application to employ broker; call with Cecilia Brown.	0.30 hrs	310.00	/hr	93.00
08/29/2012	JMS	B160	Prepare draft of motion to file interim fee application and supporting documents and prepare draft of Interim Fee Application.	2.50 hrs	125.00	/hr	312.50
09/18/2012	MEMT	B160	Revisions to Motion for leave to file interim fee application.	0.90 hrs	225.00	/hr	202.50
09/27/2012	LMB	B160	Review/revise motion for authority to file interim fee applicaiton, review draft fee applicaiton; prepare statement of professional services re: fee application.	2.00 hrs	310.00	/hr	620.00
Subtotal by task code			B160	18.70 hrs			\$3,706.50

6. Executory Contracts

05/23/2012	MEMT	B185	Prepare and Draft Motion to Assume Lease with landlord PENVESCO.	1.50 hrs	225.00	/hr	337.50
05/25/2012	LMB	B185	Address issues relative to assumption of lease with Penvesco; review/respond to email from M. Lieberman re: lease assumption; forward email to client re: same.	0.30 hrs	310.00	/hr	93.00
05/29/2012	LMB	B185	Call with client re: status of lease payments and plan for assumption; conference call with Mike Lieberman re: assumption of lease with Penvesco.	0.70 hrs	310.00	/hr	217.00
05/29/2012	MEMT	B185	Telephone call with D. Cedar regarding status of lease payments.	0.30 hrs	225.00	/hr	67.50
06/29/2012	LMB	B185	Address issues from counsel for landlord and assumption of lease agreement.	0.40 hrs	310.00	/hr	124.00
07/12/2012	LMB	B185	Review information from Mike Lieberman re: assumption of Penvesco lease on commerical property; forward same to client.	0.30 hrs	310.00	/hr	93.00
08/07/2012	LMB	B185	Review/respond to email communication from client regarding rental rate analysis and assumption of lease; review Newmark Grubb analysis.	1.40 hrs	310.00	/hr	434.00
08/08/2012	LMB	B185	Review broker opinion regarding standard lease rates; draft email communication to client re: same.	0.60 hrs	310.00	/hr	186.00
08/09/2012	LMB	B185	Review market analysis of rental rates; call with client; draft and forward proposal for assumption of Penvesco lease to M. Lieberman.	1.50 hrs	310.00	/hr	465.00
08/30/2012	LMB	B185	Call with Mike Lieberman re: assumption of Penvesco lease; review email correspondence from Lieberman re: same.	0.70 hrs	310.00	/hr	217.00

09/07/2012	LMB	B185	Review offer from Mike Lieberman re: Penvesco lease; forward summary to client re: same; call with client re: status of lease negotiations.	0.50 hrs	310.00 /hr	155.00
09/14/2012	LMB	B185	Draft correspondence to Mike Lieberman regarding assumption of the Penvesco lease; calls with client regarding offer to settle lease issues.	0.50 hrs	310.00 /hr	155.00
Subtotal by task code				B185	8.70 hrs	\$2,544.00

7. Operating Reports

06/15/2012	LMB	B200	Address monthly operating budget in context of operating reports	0.60 hrs	310.00 /hr	186.00
06/20/2012	LMB	B200	Review drafts of May operating statements from P. Chmiel; conference with P. Chmiel re: same.	1.50 hrs	310.00 /hr	465.00
06/21/2012	JMS	B200	Receipt and review client documents. Prepare draft of Monthly Operating Reports for Troy Tooling and Cedar for the month of May.	1.50 hrs	125.00 /hr	187.50
06/25/2012	LMB	B200	Review final drafts of May operating reports.	0.40 hrs	310.00 /hr	124.00
06/25/2012	JMS	B200	Finalize and file May Monthly Operating Reports for Troy Tooling and Cedar. Review Docket.	0.70 hrs	125.00 /hr	87.50
07/19/2012	LMB	B200	Review June MOR for Troy Tooling; call with P. Chmiel re: same.	0.70 hrs	310.00 /hr	217.00
07/20/2012	LMB	B200	Address June operating reports with P. Chmiel.	0.70 hrs	310.00 /hr	217.00
07/23/2012	JMS	B200	Prepare June operating reports for both debtors.	2.00 hrs	125.00 /hr	250.00
07/25/2012	JMS	B200	Finalize and file Operating Report for Troy Tooling and for D. Cedar. Review docket. Operations	0.80 hrs	125.00 /hr	100.00
08/17/2012	LMB	B200	Review July operating reports; forward email communication to Chmiel regarding designation of items on reports.	0.40 hrs	310.00 /hr	124.00
08/20/2012	LMB	B200	Conference call with P. Chmiel regarding July operating reports and general accounting and cash flow items.	0.70 hrs	310.00 /hr	217.00
08/21/2012	JMS	B200	Finalize July MOR for filing.	1.00 hrs	125.00 /hr	125.00
08/22/2012	JMS	B200	File July MOR for both debtors. Discuss status of case with L. Brimer.	0.70 hrs	125.00 /hr	87.50
09/22/2012	LMB	B200	Call with Pat Chmiel regarding August monthly operating reports.	0.20 hrs	310.00 /hr	62.00
09/27/2012	JMS	B200	Prepare August operating reports.	1.50 hrs	125.00 /hr	187.50
Subtotal by task code				B200	13.40 hrs	\$2,637.00

8. Cash Collateral and Financing

05/03/2012	MEMT	B230	Receipt and review of objection to First Day Motion for Cash Collateral filed by US Trustee.	0.30 hrs	225.00 /hr	67.50
05/04/2012	MEMT	B230	Telephone call with the State of Michigan regarding request for adequate protection payment.	0.30 hrs	225.00 /hr	67.50

05/14/2012	MEMT	B230	Draft of email correspondence to counsel for UST and State of Michigan regarding Cash Collateral Motion.	0.40 hrs	225.00 /hr	90.00
05/14/2012	MEMT	B230	Email correspondence with P. Randel regarding cash collateral motion and US Trustee change requests.	0.30 hrs	225.00 /hr	67.50
05/14/2012	MEMT	B230	Telephone call with counsel for the State of Michigan regarding status of cash collateral motion and outstanding request for adequate protection payments.	0.40 hrs	225.00 /hr	90.00
09/19/2012	LMB	B230	Meeting with client re: adequate protection payments, extended deadlines and status of plan. Financing/cash collections	0.30 hrs	310.00 /hr	93.00
09/21/2012	LMB	B230	Attempted contacts with taxing authorities re: adequate protection payments; draft correspondence forwarding adequate protection payments to taxing authorities.	0.60 hrs	310.00 /hr	186.00
09/24/2012	JMS	B230	Finalize and submit letters to IRS and State of Michigan regarding adequate assurance payments.	0.20 hrs	125.00 /hr	25.00
Subtotal by task code			B230	2.80 hrs		\$686.50

9. Taxes

05/01/2012	MEMT	B240	Receipt and review of additional IRS notices and paperwork provided by client in order to ensure no amendments are necessary to allocation of tax liabilities.	2.60 hrs	225.00 /hr	585.00
05/02/2012	MEMT	B240	Receipt and review of additional financial documentation received from client relating to IRS Debt.	2.60 hrs	225.00 /hr	585.00
05/02/2012	MEMT	B240	Receipt and review of tax documentation provided by client in connection with schedules as filed.	1.60 hrs	225.00 /hr	360.00
Subtotal by task code			B240	6.80 hrs		\$1,530.00

10. Claim Review and Analysis

07/16/2012	LMB	B310	Review proofs of claim filed by State of Michigan, Department of Treasury.	0.30 hrs	310.00 /hr	93.00
07/17/2012	LMB	B310	Review amended claims filed by IRS.	0.30 hrs	310.00 /hr	93.00
Subtotal by task code			B310	0.60 hrs		\$186.00

11. Plan and Disclosure Statement

07/30/2012	JMS	B320	Begin drafting Plan and disclosure statement. Discuss matter with L. Brimer.	3.00 hrs	125.00 /hr	375.00
07/31/2012	JMS	B320	Continue drafting Plan and disclosure statement.	2.00 hrs	125.00 /hr	250.00
08/02/2012	JMS	B320	Begin preparing exhibits to plan and disclosure statement, summary of past years' income tax.	2.50 hrs	125.00 /hr	312.50
08/08/2012	JMS	B320	Continue preparing exhibits to plan.	2.30 hrs	125.00 /hr	287.50

08/09/2012	JMS	B320	Continue assembling and preparing plan exhibits.	3.00 hrs	125.00 /hr	375.00
08/27/2012	MEMT	B320	Draft of Motion to Extend Deadline to file Plan and Disclosure Statement with corresponding exhibits.	1.40 hrs	225.00 /hr	315.00
08/28/2012	MEMT	B320	Draft of affidavit in support of motion to extend deadline to file Plan and Disclosure Statement.	0.70 hrs	225.00 /hr	157.50
09/18/2012	MEMT	B320	Receipt and review of order extending deadline for filing Plan.	0.20 hrs	225.00 /hr	45.00
			Subtotal by task code	B320	15.10 hrs	\$2,117.50
TOTAL PROFESSIONAL SERVICES				136.80 Hrs		\$29,481.50

EXHIBIT 4
SUMMARY STATEMENT OF HOURS

PROFESSIONAL	RATE	HOURS WORKED	TOTAL BILLING
Jean M. Springer	\$125.00	50.30 hrs	\$6,287.50
Meredith E. Taunt	\$180.00	42.60 hrs	\$9,585.00
Lynn M. Brimer	\$310.00	43.90 hrs	\$13,609.00
	TOTAL	136.80 hours	\$29,481.50

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